IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO. 37 OF 1992.

The Commissioner of Income-Tax ... Applicant.

V/s.

M/s.J.N.Marshall Pvt.Ltd. ... Respondent.

Parag Vyas i/b. K.C.Sidhwa
for the applicant-revenue.

CORAM : V.C.DAGA AND A.S.AGUIAR, JJ.

DATED : 11th August 2005.

P.C. :

. In spite of grant of sufficient time, no steps have been taken by the applicant-revenue to effect service of this reference on the respondent-assessee. The assessment year involved is 1979-80. The reference is pending in this Court since 1992. Presently, we are in 2005. Almost 13 years have passed. No attempt is made to effect service of this reference on the respondent-assessee. This is a case wherein Revenue itself is not interested in protecting its own interest. In this view of the matter, we are left with no option but to return this reference unanswered.

3. It may not be out of place to mention that the tax effect in this case would be less than Rs.30,000, if at all the revenue succeeds. In that view of the matter, this reference can also be disposed of applying the ratio of the judgment of this Court in the case of **C.I.T. v. Camco Colour Co.**, (2002) 254 ITR 565.

4. We, thus, for the aforesaid reasons, return the reference unanswered with no order as to costs.

(A.S.AGUIAR, J.) **(V.C.DAGA, J.)**